

DELAWARE DEPARTMENT OF JUSTICE JOB OPENING

Opening Date: March 23, 2021

Closing Date: April 6, 2021

DEPUTY ATTORNEY GENERAL

**Civil Division, Fiscal Integrity and Protection Unit, New Castle County
(Primary assignment Department of Finance/Division of Revenue/Division of Accounting)**

Description of Duties:

The Department of Justice (“DOJ”), Civil Division, seeks a Deputy Attorney General (“DAG”) to represent the Department of Finance/Division of Revenue/Division of Accounting. This position will be located in New Castle County.

Primary duties are litigation of Delaware state tax matters before the Tax Appeal Board (“TAB”), which is a 5-member quasi-judicial tribunal from which taxpayers may seek the redetermination of proposed assessments of tax or the allowance of refunds denied by the Division of Revenue. The TAB operates as a de novo tribunal of record. The issues litigated span the gamut from factual disputes over personal income tax deductions in which literally hundreds of dollars are at stake to matters brought by large corporations over 8-figure sums that can involve the interplay between complex federal income tax principles and those of state taxation, including issues under the Commerce, Equal Protection, Due Process, Privileges and Immunities (and sometimes Import/Export) Clauses of the U.S. Constitution. Opponents range from pro se litigants to local accountants to teams of lawyers from large firms. Some cases qualify for immediate removal to Delaware Superior Court, where they are tried without a jury, as if commenced there. This DAG also handles appeals from the TAB to the Superior Court, from the Superior Court to the Delaware Supreme Court, and (rarely) opposes Petitions for Certiorari to the Supreme Court of the United States. To date, no Petition for Certiorari has been granted, but it remains a possibility.

This DAG counsels the Division of Revenue on all types of State tax matters and related agreements with other government agencies to assist with tax collection and/or enforcement. This involves providing general legal advice to the Director of Revenue and the Director’s leadership team. It includes handling legal process, drafting legislation as well as advising on and possibly drafting published advice (Tax Advisory Memoranda) and regulations.

This DAG advises the Secretary, Deputy Secretary of Finance, and the Director of the Division of Revenue in connection with draft tax legislation and conducts research and renders advice on legislation being contemplated. Sometimes this involves devising a way to accomplish the Department’s goals without running afoul of the Delaware or U.S. Constitutions or providing advice on how to oppose such legislation effectively. This DAG may be assigned to other projects for the Secretary, Deputy Secretary, or the Director of the Division of Revenue.

This DAG also counsels the Division of Accounting on tax-related issues that arise in connection with compliance audits (e.g., IRS audits, etc.), the CAFR, and accounting-related policies that are developed to provide guidance to other State agencies. Additionally, the DAG may be called upon to provide advice regarding other general counsel areas such as personnel and procurement matters or other

additional assignments the Department of Finance may deem appropriate.

This DAG will also work with the DAG who represents Finance with respect to unclaimed property matters, serving as secondary counsel on pending litigation matters.

This DAG will handle additional assignments as directed by the State Solicitor, Deputy State Solicitor, Unit Head, or Assistant Unit Head.

This DAG should be able to work independently, meet deadlines, and communicate clearly with client agencies, and should have demonstrated legal ability and a thorough knowledge of relevant laws and court rules. Membership in Delaware Bar is required.

Internal Applicants: should submit an updated resume or summary of work experience to the Director of Human Resources.

External Applicants: In order to be considered for this position, External applicants must submit Resume and the Delaware Department of Justice Application (please see link): <http://attorneygeneral.delaware.gov/executive/hr/job-application/>

OR External applicants can e-mail Resume and the Delaware Department of Justice Application to DOJHR@delaware.gov. EOE.

Interviews will be conducted via Zoom or similar video platform.